

March 30, 1999

S 619. FUQUAY-VARINA ANNEXATIONS. CONCERNING SATELLITE ANNEXATIONS BY THE TOWN OF FUQUAY-VARINA. Amends Ch. 432, SL 1997 to provide that proximity requirements for annexation do not apply to territory proposed for annexation by Fuquay-Varina in an area that another city has agreed not to annex.

Intro. by Miller.

Ref. to Finance

WAKE

July 8, 1999

S 619. FUQUAY ANNEX./HILLSBOROUGH MEALS TAX. Intro. 3/30/99. Senate committee substitute makes the following changes to 1st edition. Amends Subsection (g) of Sec. 1 of Ch. 449 of the 1993 Session Laws to provide that a person, firm, corporation, or association who fails or refuses to file a meal tax return is subject to the same civil and criminal penalties set forth in GS 105-236 for failure to pay or file a state sales and use tax return. Authorizes the town to levy an additional \$100 tax as a penalty for failure to file the return within 30 days of its due date. Also authorizes the town to waive penalties. Provides that the remedies of GS 160A-207 are applicable to the meal tax, including any interest or penalties. New provisions effective Oct. 1, 1999.